

法規名稱：MEMORANDUM OF UNDERSTANDING BETWEEN THE ANTI-MONEY LAUNDERING DIVISION, INVESTIGATION BUREAU, MINISTRY OF JUSTICE, REPUBLIC OF CHINA (TAIWAN) AND THE FINANCIAL INTELLIGENCE UNIT, PRINCIPALITY OF ANDORRA (UIFAND) CONCERNING COOPERATION ON THE EXCHANGE OF FINANCIAL INTELLIGENCE RELATED TO MONEY LAUNDERING, ASSOCIATED PREDICATE OFFENCES AND TERRORISM FINANCING

簽訂日期：民國 107 年 09 月 26 日

生效日期：民國 107 年 09 月 26 日

The ANTI-MONEY LAUNDERING DIVISION, INVESTIGATION BUREAU, MINISTRY OF JUSTICE, REPUBLIC OF CHINA (TAIWAN) and the FINANCIAL INTELLIGENCE UNIT, PRINCIPALITY OF ANDORRA (UIFAND), hereafter referred to as on "Authority" or collectively as "the Authorities", desire, in a spirit of reciprocal cooperation and mutual interest, and within the framework of each Authority ' s national legislation, to facilitate the analysis concerning cases of suspected money laundering, associated predicate offences and terrorism financing, with a view to disseminating information which may ultimately result in investigations and prosecutions by competent authorities in their respective countries.

To that end, having regard to the relevant documents of the Egmont Group and, particularly, the " Charter " and the " Principles for Information Exchange between Financial Intelligence Units " , the Authorities have reached the following understanding:

1. The Authorities will cooperate to assemble, develop and analyze information relevant to suspected money laundering, associated predicate offences and terrorism financing.
2. The Authorities, to the extent authorized by the laws of its country, and consistent with its own policies and procedures, will freely exchange, based on reciprocity:
 - a. Upon request the widest range of information available or obtainable, that may be relevant to the investigation of



- money laundering, associated predicate offences and terrorism financing;
- b. Spontaneously any information that may be relevant for the processing of analysis of information by the authority related to money laundering, associated predicate offences and terrorism financing in the other jurisdiction.
3. The Authorities will conduct queries on behalf of the requesting counterpart and provide all information that they would be able to obtain if such queries were carried out domestically. In particular, the Authorities will provide:
 - a. All information required to be accessible or obtainable directly or indirectly; this includes in particular the information that the Authorities have the power to obtain for their domestic analysis; and
 - b. Any other information which the Authorities have the power to obtain or access, directly or indirectly, at the domestic level.
 4. In particular, the Authorities will provide the following types of information, based on their respective sources and powers:
 - a. Suspicious Transaction Reports (STRs) / Suspicious Activity Reports (SARs);
 - b. Threshold-Based Disclosures;
 - c. Others.
 5. If an Authority is subject to legal process or proceedings that would require the disclosure of information it has received from the other Authority, the Authority subject to such process or proceedings will immediately notify and seek the express consent of the other Authority to disclose the information, and if consent has not been provided, reasonable efforts will be taken to ensure that the information will not be disseminated to any third party or that appropriate limitations are placed upon the disclosure.
 6. To enable a timely and efficient execution of the requests, the Authorities will make their best efforts to provide, in



- the requests, relevant factual and legal information, including the description of the case being analyzed and the potential link with the country of the requested Authority. They will also indicate any need for urgency.
7. The Authorities will indicate the reasons for the requests, the law enforcement agency or agencies on behalf of whom those are sent and will be given access to the information and, to the extent possible, the reasons for providing the information to that agency or agencies and the purpose for which the information will be used.
 8. The Authorities will not refuse to provide assistance on the grounds that:
 - a. The request is also considered to involve fiscal matters;
 - b. Laws require financial institutions or designated non-financial businesses and professions (except where the relevant information that is sought is held under circumstances where legal privilege or legal professional secrecy applies) to maintain secrecy or confidentiality;
 - c. There is an inquiry, investigation or proceeding underway in the country of the requested Authority, unless the assistance would impede that inquiry, investigation or proceeding;
 - d. The nature or status (civil, administrative, law enforcement etc.) of the requesting Authority is different to the requested Authority.
 9. The Authorities will acknowledge receipt of the requests and will respond to such requests in a timely manner. The Authorities will further use their best efforts to provide interim or partial responses in a timely manner in such cases where there may be a delay in providing a full response.
 10. The Authorities are under no obligation to give assistance if judicial proceedings have been initiated concerning the same facts, or if such assistance is contrary to the interests of the country of the requested Authority. If an Authority decides not to respond to a request for



- information from the other Authority, the requested Authority will notify this fact to the requesting Authority.
11. The Authorities will use the information exchanged only for the purpose for which it was sought or provided. Any dissemination of the information to other authorities or any use of this information beyond those originally approved will be subject to prior authorization by the requested Authority. The requesting authority shall not make use of the information received from the requested authority as evidence in any proceedings including in an administrative, prosecutorial or judicial proceedings and such information is intended to be used for intelligence purposes only.
 12. The prior consent for further use or dissemination will be granted by the Authorities promptly and to the largest extent possible. Such consent will not be refused unless this would fall beyond the scope of application of the providing Authority's AML/CFT provisions, could impair a criminal investigation, would be clearly disproportionate to the legitimate interests of a natural or legal person or the State of the providing Authority or would otherwise not be in accordance with fundamental principles of its national law.
 13. Any refusal to provide the prior consent will be appropriately motivated and explained and the Authorities will explore alternative ways (e.g. through mutual legal assistance channels) to ensure that the information exchanged can be used by competent law enforcement agencies and prosecutors.
 14. Upon request and whenever possible, the Authorities will provide feedback to the other Authority on the use of the information provided, as well as on the outcome of the analysis conducted, based on the information provided.
 15. The information acquired in application of this Memorandum of Understanding (hereinafter referred to as "MOU") is confidential. It is subject to official and professional

- secrecy and is protected by at least the same confidentiality as provided by the national legislation of the receiving Authority for similar information from national sources.
16. Authorities ensure that breaching of the official and professional secrecy is considered a criminal offence by their respective criminal domestic legislation.
 17. Exchanges of information will take place in a secure way through reliable channels or mechanisms. To this end, the Authorities will use the Egmont Secure Web or other organized networks that ensure levels of scrutiny, reliability and effectiveness at least equivalent to those of the Egmont Secure Web.
 18. The Authorities will jointly arrange, consistent with the legislation of their respective countries, for acceptable procedures of communication and will consult each other with the purpose of implementing this MOU.
 19. In interpreting and implementing this MOU, the Authorities will ensure consistency with the provisions of the Egmont Group, particularly with the “ Charter ” and the “ Principles for Information Exchange between Financial Intelligence Units ” . The Authorities will abide directly by these provisions for any further issue which is not covered in this MOU.
 20. Communication between the Authorities shall take place in English.
 21. This MOU will become effective upon the date of signature by the Authorities.
 22. This MOU may be amended at any time by mutual consent in writing.
 23. This MOU is revocable at any time. The termination will become effective as from the reception of the one-month-prior written notification from the other Authority. The terms and conditions governing the confidentiality of information received before the



termination of this MOU will continue to be applied after the Authorities terminate this MOU. The Authorities will provide any required information before the termination of this MOU.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Authorities, have signed this MOU.

Signed at Sydney, Australia, on this 26 of September, 2018, in duplicate in the English language, this English version being the agreed authentic text and each Authority takes the responsibility for establishing translation in their own language.

FOR THE
ANTI-MONEY
LAUNDERING
DIVISION,
INVESTIGATION
BUREAU, MINISTRY
OF JUSTICE,
REPUBLIC OF
CHINA (TAIWAN)

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